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House Bill 5756 (As Introduced)

Topic: Unemployment Insurance—Pension Rollovers
Sponsor: Representative Lindberg
Co-sponsors: None
Committee: House Labor

Date Introduced: January 20, 2009

Date of Summary: January 27, 2010

The bill amends Section 27 of the Michigan Employment Security Act to bring Michigan law into conformity with recent changes in federal law relating to the treatment of pension rollovers. A new federal law passed in 2008 prohibits reduction of unemployment compensation payments due to nontaxable pension rollover distributions. House Bill 5756 would also prohibit such reductions if the reduction would impair the full tax credit against the tax imposed by the federal Unemployment Tax Act. Because loss of all or a portion of that tax credit is the penalty for nonconformity with federal law, such reductions would therefore be prohibited.

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